

Sales Tax Holiday Guidelines and Rules

List of School Supplies Eligible for the Exemption

“School supply,” means an item that is commonly used by a student in a course of study. For purposes of the sales tax holiday, the term includes, “school art supply,” “school instructional material,” and “school music supply.”. The term does not include “school computer supply”, and such an item may not be purchased free of the tax.

The following is an **all-inclusive** list of items that are included in the term “school supply” and are therefore exempt from tax during the sales tax holiday period if their sales price is \$20 or less per item. Only the following items are exempt as school supplies. Items need not be intended for use in school or in connection with a school activity to be eligible for the exemption.

- Binders
- Blackboard chalk
- Book bags
- Calculators
- Cellophane tape
- Clay and glazes
- Compasses
- Composition books
- Crayons
- Dictionaries and thesauruses
- Erasers
- Folders: expandable, pocket, plastic, and manila
- Glue, paste, and paste sticks
- Highlighters
- Index card boxes
- Index cards
- Legal pads
- Lunch boxes
- Markers
- Musical instruments, musical instrument accessories, and replacement items for musical instruments
- Notebooks
- Paintbrushes for artwork
- Paints (acrylic, tempera, and oil)
- Paper: loose leaf ruled notebook paper, copy paper, graph paper, tracing paper, manila paper, colored paper, poster board and construction paper
- Pencil boxes and other school supply boxes
- Pencil sharpeners
- Pencils

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- Pens
- Protractors
- Reference books
- Reference maps and globes
- Rulers
- Scissors
- Sheet music
- Sketch and drawing pads
- Textbooks
- Watercolors
- Workbooks; and
- Writing tablets

“School computer supply” is an item commonly used by a student in a course of study in which a computer is used. For purposes of the sales tax holiday, the term “school computer supply” is not included under the term, “school supply,” and such an item may not be purchased free of the tax. The following is a list of examples that constitute school computer supplies:

- Computer storage media; diskettes; compact disks
- Handheld electronic schedulers
- Personal digital assistants
- Printers for computers; and
- Printer supplies for computers; printer paper, printer ink